

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

1201 NORTH MARKET STREET  
P.O. Box 1347  
WILMINGTON, DELAWARE 19899-1347

302 658 9200  
302 658 3989 FAX

JACK B. BLUMENFELD  
302 351 9291  
302 425 3012 FAX  
jblumenfeld@mnat.com

July 21, 2006

**BY ELECTRONIC FILING**

The Honorable Joseph J. Farnan, Jr.  
United States District Court  
844 King Street  
Wilmington, DE 19801


Re: Bridgestone Sports Co., Ltd. et al. v. Acushnet Company, C.A. No. 05-132 (JJF)

Dear Judge Farnan:

Pursuant to Your Honor's July 13, 2006 Order, we have reviewed Acushnet's privilege log and identified approximately 70 documents for which we believe Acushnet has made an improper claim of privilege.

The parties are continuing to work through these issues and will meet again on Monday afternoon to further discuss their resolution.

Respectfully,



Jack B. Blumenfeld

/kjl

cc: Peter T. Dalleo, Clerk (By Hand)  
Richard L. Horwitz, Esquire (By Hand)  
Alan M. Grimaldi, Esquire (By Fax)